

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA)	
Petitioner)	
)	
V.)	M.B.D. No.
)	
JANICE L. CHACE)	
Respondent)	

04 MBD 10125

**PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael Sullivan, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).
2. David Malo is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.
3. The respondent, Janice L. Chace, resides or is found at 50 Briggs Avenue, Somerset, Massachusetts 02725 within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. Revenue Officer David Malo is conducting an investigation for the collection of the tax liability of Janice L. Chace for the taxable period(s) ending on December 31, 2000 and December 31, 2002.
4. Section 6301 of the Internal Revenue Code of 1986, 26 U.S.C, authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.
5. On September 10, 2003, Revenue Officer David Malo issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Janice L. Chace, directing her to appear before Revenue Officer David Malo at 166 Main Street, Brockton, MA 02301 on September 24, 2003 and to produce for examination (and give testimony relating to) documents and financial records for the period(s) September 1, 2002 to September 1, 2003.

A copy of the Summons is attached to this Petition as "Exhibit A". On September 10, 2003, Revenue Officer David Malo served the Summons on Janice L. Chace by handing an attested copy of the summons to whom it was directed. Revenue Officer David Malo signed a certification on the face of the copy of the summons served that it is a true and correct copy of the original.

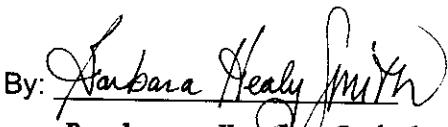
6. Janice L. Chace has failed and refuses to comply with the Summons.
7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Janice L. Chace for examination by an officer of the Internal Revenue Service is necessary to complete a Collection Information Statement.

WHEREFORE, the petitioner prays that:

1. Janice L. Chace be ordered to show cause, if any she has, why she should not obey the Summons;
2. Janice L. Chace be ordered to obey the Summons at a time and place to be fixed by Revenue Officer David Malo or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and
3. The cost of this action to be awarded to the United States.

By their attorney,

MICHAEL SULLIVAN
United States Attorney

By: 
Barbara Healy Smith
Assistant U.S. Attorney

United States Attorney's Office
United States Courthouse – Suite 9200
1 Courthouse Way
Boston, MA 02210
(617) 748-3282